IN THE CLAIMS:

Please amend the claims to read as follows:

Listing of Claims

Claims 1-4 (Canceled).

5. (Currently Amended) Parts in an exhaust system comprising:

an inner pipe formed from a cylindrical pipe, containing a catalyst carrier in a center portion and having substantially taper-like reduced diameter portions integrally formed in both end portions of the center portion; and

an outer pipe formed from a cylindrical pipe, having substantially taper-like reduced diameter portions integrally formed in both end portions of a center portion fitted on the center portion of said inner pipe and provided on an outer periphery of the inner pipe in such a manner as to have a gap between the outer pipe and said inner pipe all along an area including the reduced diameter portions in both end portions, wherein

the reduced diameter portions in both end portions of said outer pipe are formed with cylindrical portions at front portions

of said reduced diameter portions in accordance with a spinning process, and an inner surface of ~~a~~ said front end portion thereof is closely attached to an outer surface of the inner pipe or an interposed material.

6. (Previously Presented) Parts in an exhaust system as claimed in claim 5, wherein one of a heat insulating member and a damper member is interposed as the interposed material in at least a part within said gap.

7. (Previously Presented) A method of producing parts in an exhaust system comprising:

fitting an outer pipe on an outer side of an inner pipe formed from a cylindrical pipe, containing a catalyst carrier in a center portion and having substantially taper-like reduced diameter portions formed in both end portions of the center portion with holding a gap therebetween; and

applying a spinning process in such a manner as to have a gap between both end portions of the outer pipe and the reduced diameter portion in said inner pipe so as to compress both end portions of the outer pipe in a substantially taper shape, thereby closely attaching an inner surface of a front end portion

thereof to an outer surface of the inner pipe or an interposed material.

8. (Previously Presented) A method of producing parts in an exhaust system as claimed in claim 7, wherein one of a heat insulating member and a damper member is inter-posed as the interposed material in at least a part between the inner pipe and the outer pipe at a time of fitting said outer pipe on the inner pipe.